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#### FACSIMILE TRANSMISSION

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TO : United States Patent and Trademark Office

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In connection with Serial No. 10/542,921:

Response To Non-Final Office Action Dated March 30, 2007.

Due Date: June 30, 2007

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2710/74696

# -IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Application of: Masanori OGAWA et al.

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Serial No.: 10/542,921

Group Art Unit: 1773

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Date Filed: January 21, 2004

Examiner: Kevin R. Kruer

For: A MASKING MATERIAL

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## RESPONSE TO MARH 30, 2007 NON-FINAL OFFICE ACTION

Sir:

This Response is submitted in reply to the non-final Office Action mailed March 30, 2007.

A Listing of Claims which begins on page 2 is provided for the convenience of the Examiner. No amendments have been made to the claims.

Remarks begin on page 3 of this paper.